GOVERNMENT OF ANDHRA PRADESH

ABSTRACT

Finance Department-Work Contracts-Revision of GST rates-Orders- Issued

FINANCE (FMU-WR.I) DEPARTMENT

G.O.Ms.No :196 Dated: 23-09-2022

Read the following:

1. G.O.Ms.No:58, Finance (FMU-WR.I) Department, dated 08-05-2018.
2. Notification No.15/2021, dated 18.11.2021 read with Notification No.22/2021 dated 31-12- 2021 of Ministry of Finance, Department of Revenue, Government of India.
3. AP Gazette No.1107, dated 11-02-2022 read with G.O. Ms. No 71, Revenue (CT-II) Department, dated 10-02-2022
4. Notification No.3/2022, dated 13-07-2022 of Ministry of Finance, Department of Revenue, Government of India.
5. AP Gazette No.790, dated 29-07-2022 read with G.O.Ms.No. 553, Revenue (CT-II) Department, dated 28-07-2022
6. E.file No.FIN01-FMU0MISC/550/2021-FMU-WR-I(1604591) of Finance (FMU-WR.I) Department.
7. E.file No.ICD01-COOROMISC/54/2022-REFORMS(1813424) of Water Resources Department.

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ORDER:

In the reference 1st read above, orders were issued that all the Government work contracts executed from 01-07-2017 to 21-08-2017 shall attract GST @ 18% with input tax credit and from 22-08-2017 @ 12% with input tax credit, & w.e.f. 13-10-2017 onwards the works contract involving predominantly earth work (i.e., constituting more than 75% of the value of the work) shall attract 5% GST with input tax credit.

2. The Government of India, vide the notifications in the reference 2nd & 4th read above, have issued certain amendments inter-alia revising the GST Rates on works contracts. The Revenue (CT) Department, Government of Andhra Pradesh have issued consequential orders vide the references 3rd & 5th read above for the implementation of enhanced GST rates in the State of Andhra Pradesh.

3. In the reference 6th read above, Finance Department has addressed the Nodal Department i.e., the Water Resources Department to prepare draft guidelines for implementation of the aforementioned notifications.

4. In the reference 7th read above, the Water Resources Department has furnished the minutes of meeting of the Board of Chief Engineers(BoCEs) held on 07-09-2022 along with their recommendations.

5. Government, after careful examination of proposal of the Water Resources Department, order for the implementation of the revised rates of GST as noted in the Table below.

TABLE

Sl. No.	Description	Existing GST Rate (CGST+SGST)	Revised GST Rate (CGST+ SGST)	Effective Date
1	2	3	4	5
1	For all the works contracts of Government Entities / Government Authorities as per the Notification 2nd read above.	12%	18%	01-01-2022
2	For all the works contracts of Government & Local Authority as per the Notification 4th read above.	12%	18%	18-07-2022
3	For the works contracts involving predominantly earth work (i.e., constituting more than 75% of the value of the work) of Government & Local Authority as per Notification 4th read above.	5%	12%	18-07-2022

6. The revised rates of GST mentioned in Column 4 of the Table in Para 5 above shall be applicable for the works measured and recorded on & after the date mentioned in Column 5 of the Table.

7. All the Drawing & Disbursing Officers & the Pay & Accounts Officers (Works) concerned shall ensure that there shall not be any excess payments to the agencies due to the said amendments.

8. The Director of Works Accounts shall take necessary action to ensure that orders issued is implemented without any deviation and issue instructions accordingly.

9. The CEO, APCFSS shall make necessary changes in the CFMS program.

10. All the Departments of Secretariat, Heads of Departments, Corporations, Universities and all Government entities & Government authorities shall take necessary action in the matter accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

SHAMSHER SINGH RAWAT
SPECIAL CHIEF SECRETARY TO GOVERNMENT

To
All the Departments of Secretariat.
All Heads of the Department in the State.
The Members of the Board of Chief Engineers(BoCEs)
The VC &MDs of Corporations/Societies/Boards/Universities.
The Director of Works Accounts, Ibrahimpatnam, Vijayawada.
The CEO, APCFSS, Ibrahimpatnam.

Copy to:
All Secretaries in Finance Department.
All FMUs in Finance Department.
OSD to M (Finance).

//FORWARDED :: BY ORDER //

N. Srilakshmi/
SECTION OFFICER